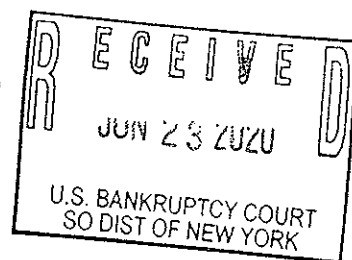


UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK



IN RE:

Scorpion Fitness Inc. and Scorpion  
Club Ventures LLC,

CASE NO. 19-11231 (MEW) and  
19-11232 (MEW)

CHAPTER 11

Debtor(s) \_\_\_\_\_ /

**SUMMARY OF FINAL FEE APPLICATION OF**  
**ACCOUNTANT FOR CHAPTER 11 DEBTOR**

1. Name of applicant: ..... Marcum LLP
2. Role of applicant: ..... Accountant for Debtor
3. Name of certifying professional: ..... Gary B. Rosen
4. Date case filed: ..... April 22, 2019
5. Date of order approving employment: ..... January 8, 2020
6. If debtor's counsel, date of Disclosure of Compensation form: ..... N/A
7. Date of this application: ..... May 12, 2020
8. Dates of services covered: ..... January 8, 2020 – May 31, 2020
9. Total fee requested for this period (from Exhibit 1A): ..... \$41,656.03
10. Balance remaining in fee retainer account, not yet awarded: ..... \$0.00
11. Fees paid or advanced for this period, by other sources: ..... \$0.00
12. **Net amount of fee requested for this period: ..... \$41,656.03**  
**Expenses...**
13. Total expense reimbursement requested for this period: ..... \$0.00
14. Balance remaining in expense retainer account, not yet received: ..... \$0.00
15. Expenses paid or advanced for this period, by other sources: ..... \$0.00
16. **Net amount of expense reimbursements requested for this period: ..... \$0.00**
17. Gross award requested for this period (#9 + #13): ..... \$41,656.03
18. **Net award requested for this period (#12 + #16): ..... \$41,656.03**
19. If Final Fee Application, amounts of net awards requested  
in interim applications but not previously awarded  
(total from History of Fees and Expenses, following pages): ..... \$0.00
20. **Total fee and expense award requested (#18 + #19): ..... \$41,656.03**

**History of Fees and Expenses**

**Interim Fee Applications**

1. Dates, sources, and amounts of retainers received: .....	N/A
2. Dates, sources, and amounts of third party payments received: .....	N/A
3. Interim Fee Application dates of service: .....	N/A
4. Date of first award: .....	N/A
5. Fees requested from Interim Fee Application: .....	\$0.00
6. Fees awarded: .....	\$0.00
7. Holdback: .....	\$0.00
8. Expenses requested from Interim Fee Application: .....	\$0.00
9. Expenses awarded: .....	\$0.00
10. Holdback: .....	\$0.00
11. Amount of fees actually paid: .....	\$0.00
12. Amount of expenses actually paid: .....	\$0.00

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
MANHATTAN**

IN RE:

Scorpion Fitness Inc. and Scorpion  
Club Ventures LLC,

CASE NO. 19-11231 (MEW) and  
19-11232 (MEW)

CHAPTER 11

Debtor(s) \_\_\_\_\_/

**FIRST INTERIM FEE APPLICATION OF  
ACCOUNTANT FOR DEBTOR**

COMES NOW GARY B. ROSEN, of Marcum LLP, ("Marcum"), and files this First Interim Application for Compensation of fees for services rendered and costs incurred in the Scorpion Fitness Inc. and Scorpion Club Ventures LLC ("Debtor") Chapter 11 proceedings. This application is filed pursuant to 11 U.S.C. subsection 330 and Rule 2016, Federal Rules of Bankruptcy Procedure. The exhibits attached to this application, pursuant to the Guidelines, are: Exhibits "1-A" and "1-B" – Summary of Professional and Paraprofessional Time. Exhibit "2" – The Applicant's Complete Time Records, in chronological order, by activity code category, for the time period covered by this application. "Appendix I" – the retention order of Marcum LLP. The requested fees are itemized to the tenth of an hour.

The applicant believes that the requested fee, of **\$41,656.03** for **161.35** hours worked, is reasonable considering the twelve factors enumerated in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Circuit 1974), made applicable to bankruptcy proceedings by In re First Colonial Corp. of America, 544 F.2d 1291 (5th Cir. 1977), as follows:

1. Marcum was appointed as the accountant to Scorpion Fitness Inc. and Scorpion Club Ventures LLC, Debtor in connection with this case pursuant to an order entered by this Court on January 8, 2020. The services rendered on behalf of the Debtor have been performed

by Gary B. Rosen, Partner; Nitasha J. Giardina, Director; Lia Tonietti, Senior Accountant; and Alexander Ware and Tracey Skeete-Somerszaul, Paraprofessionals.

2. The Applicant makes this Application for first interim compensation for professional services rendered in accordance with the above-mentioned employment. This application covers fees for services performed from January 8, 2020 through May 31, 2020. All services for which compensation is requested were performed for the benefit of the Debtor.

3. No compensation has been or will be shared with any person or party, other than among principals and regular associates of the Applicant. No agreement or understanding exists between Applicant and any other person for the sharing of compensation received or to be received for services rendered or in connection with this case.

#### **CASE STATUS**

4. On April 22, 2019, Scorpion Fitness Inc. and Scorpion Club Ventures LLC filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code. The Debtors continue to manage their respective businesses as debtors in possession.

5. By an order dated January 8, 2020, the court approved the retention of Marcum LLP as accountants for the Debtors (Appendix I).

6. Amounts Involved and the Result Obtained. While performing his duties, Applicant has been involved in many aspects of this case. In particular, the Applicant has rendered consulting services to the Debtor in the following categories.

#### **Case administration/Planning**

Applicant has rendered **31.75** hours amounting to fees of **\$7,337.25** reviewing and indexing records from PACER; Bank Statements, checks, corresponding with Debtor for additional documents and review of such documents. Additionally hours were also spent in reviewing case status with other professionals.

Data Analysis

Applicant has spent **16.30** hours amounting to fees of **\$2,223.50** in reviewing and analyzing data that was provided by the client to prepare monthly operating reports.

Client and Attorney Interaction

The Applicant has spent **20.80** hours amounting to fees of **\$7,814.00** in discussions with client and/or attorney to discuss matters related to the bankruptcy, analyses to be performed and monthly operating reports.

Preparation of Exhibit, Schedules and Reports

Applicant has spent **69.20** hours amounting to fees of **\$13,289.00** in creating detailed monthly operating reports for April through December 2019 and amending such reports based on interactions with the Debtor.

Review and Consulting

Applicant has spent **12.90** hours amounting to fees of **\$6,654.00** in reviewing monthly operating reports and subsequent amendments as prepared by the staff and discussion with staff related to the same.

Information Gathering and Record Inventory

Applicant has spent **2.20** hours amounting to **\$473.00** in gathering information and recording documents as collected and organized by the staff.

Bankruptcy – Fee Applications

Applicant has spent **8.20** hours amounting to **\$2,652.00** in preparing and updating Bankruptcy Fee Applications based on amount of hours spent by staff.

7. Time and Labor Required. The actual time records maintained by each Partner, Director, Senior Accountant, and/or Paraprofessional performing services for the Debtor fully document the **161.35** hours expended by the Applicant in performing the professional services on behalf of the Debtor on this matter through May 31, 2020. A summary of the time reports is attached hereto as **EXHIBIT 1A**.

8. Skill Requisite to Perform the Accounting Services Properly. To perform the services and obtain the results previously enumerated above; the Applicant required substantial valuation skills, accounting skills, computer forensics skills, and experience in the bankruptcy arena.

9. Preclusion of Other Employment by the Accountants Due to Acceptance of the Case. Applicant is aware of no other employment, which was precluded by the acceptance of this case. Had Applicant not accepted this appointment, the time spent on this case would have been devoted to other clients paying substantially the same hourly compensation on a current basis.

10. Customary Fee. Applicant is normally compensated on an hourly basis and customarily bills commercial clients on a monthly basis, based on hourly rates scaled from \$100 per hour for Paraprofessionals to \$585 per hour for Partners. The blended billable hourly rate for this fee application was \$250.65 (Exhibit 1A).

11. Whether the Fee is Fixed or Contingent. As accountant for the Debtor, Applicant's compensation for handling this matter is entirely contingent on Court approval and subject to such award as this Court may allow.

12. Experience, Reputation and Ability of the Accountant. Applicant is an established, experienced firm well known to this Court. Applicant enjoys an excellent reputation and the individual accountants assigned to this case have demonstrated substantial ability and skill in the fields of accounting, forensic investigation, internal control, and taxation.

13. Nature and Length of the Professional Relationship with the Client. The Applicant and/or his Firm have represented the Debtor in Chapter 11 case.

14. Awards in Similar Cases. The amount prayed for by Applicant is not unreasonable in terms of awards in similar cases where comparable results have been obtained through the diligence and skill of the accountants. The fees requested by the Applicant, computed at the rates indicated in **Exhibit 1A**, comport with the economic spirit of the Bankruptcy Code.

15. Applicant respectfully represents that the reasonable value of services rendered to the estate through May 31, 2020, taking into account the relevant factors summarized above, including without limitation the hours of recorded time expended, is not less than **\$41,656.03** as illustrated by the **SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME (Exhibit 1A).**

**WHEREFORE**, the Applicant moves the court for an award of compensation for services rendered as accountant to the Debtor for the period of time from January 8, 2020 through May 31, 2020, in the amount of **\$41,656.03**, and holdbacks in the amount of **\$0.00**, and further that the Court authorize the prompt payment of the total fees and costs of **\$41,656.03** to Applicant upon entry of an appropriate Order.

#### Certification

1. I have been designated by Marcum LLP (The "Applicant") as the professional with responsibility in this case for compliance with the current Amended Guidelines On Fees And Disbursements For Professionals In The Southern District of New York Bankruptcy Cases (the "Guidelines").

2. I have read the Applicant's application for compensation and reimbursement of costs (the "Application").

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application complies with the Guidelines.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically noted in this Certification and described in the Application.

5. Except to the extent that fees or disbursements are prohibited or restricted by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

6. In providing a reimbursable service or disbursement, the Applicant does not make a profit on that service or disbursement.

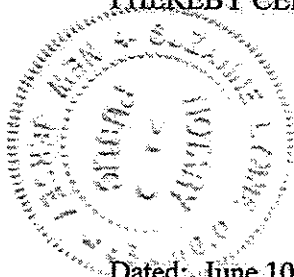
7. In charging for a particular service or disbursement, the Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay.

8. In seeking reimbursement for a service, which the Applicant justifiably purchased or contracted for, from a third party, the Applicant is requesting reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor.


9. The Trustee (if any), the examiner (if any), the chairperson of each official committee (if any), the debtor, the U.S. Trustee, and their respective counsel (if any), will be mailed, simultaneously with the filing of the Application with the Court, a complete copy of the Application (including all relevant exhibits).

10. The following are the variances with the provisions of the Guidelines, the date of the specific Court approval of such departure, and the justification for the departure: NONE

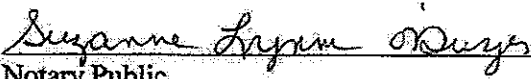
I HEREBY CERTIFY that the foregoing is true and correct.



Dated: June 10, 2020

  
\_\_\_\_\_  
GARY B. ROSEN, CPA, CFE, CVA, CFF, CGMA  
Partner-in-Charge, Valuation, Forensic & Litigation  
Services, NY Region

Sworn to and subscribed to before  
me this 10 day of June 2020

  
\_\_\_\_\_  
Notary Public

**SUZANNE LYNNE O'DWYER**  
NOTARY PUBLIC  
STATE OF NEW JERSEY  
My Commission Expires 3-22-2023  
Comm. Number 2431601



# EXHIBIT 1A

Summary of Professional And  
Paraprofessional Time**Partners**

<u>Name:</u>	<u>Title</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Fee</u>
Gary Rosen	Partner	11.80	\$ 580.00	\$ 6,844.00
<b><u>Subtotals:</u></b>		<b><u>11.80</u></b>		<b><u>\$ 6,844.00</u></b>

**Professionals**

<u>Name:</u>	<u>Title</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Fee</u>
Nitasha Joshi Giardina	Director	20.70	\$ 460.00	\$ 9,522.00
Lia Tonietti	Senior Accountant	94.65	\$ 215.00	20,349.75
<b><u>Subtotals:</u></b>		<b><u>115.35</u></b>		<b><u>\$ 29,871.75</u></b>

**Paraprofessionals**

<u>Name:</u>	<u>Title</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Fee</u>
Alexander Ware	Intern	30.70	\$ 110.00	\$ 3,377.00
Tracey Skeete-Somerszaul	Admin	3.50	\$ 100.00	350.00
<b><u>Subtotals:</u></b>		<b><u>34.20</u></b>		<b><u>\$ 3,727.00</u></b>

<b><u>TOTALS:</u></b>		<b><u>161.35</u></b>		<b><u>\$ 40,442.75</u></b>
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<b><u>Total Hours by Professionals and Paraprofessionals:</u></b>				<b><u>161.35</u></b>
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<b><u>"Blended" Hourly Rate:</u></b>				<b><u>\$ 250.65</u></b>
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<b><u>Total Professionals and Paraprofessionals Fees:</u></b>				<b><u>\$ 40,442.75</u></b>
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Administrative Fees (3%)				\$ 1,213.28
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<b>Total Fees</b>				<b><u>\$ 41,656.03</u></b>
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# EXHIBIT 1B

EXHIBIT 1B

Summary of Professional And  
Paraprofessional Time By  
Activity Code Category

**ACTIVITY CODE CATEGORY: Analysis**

		<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Professionals:</u></b>				
	Lia Tonietti	4.10	\$ 215.00	\$ 881.50
<b><u>Paraprofessionals:</u></b>				
	Alexander Ware	12.20	110.00	1,342.00
	<b>MATTER TOTALS:</b>	<u>16.30</u>		<u>\$ 2,223.50</u>

**ACTIVITY CODE CATEGORY: Bankruptcy - Fee Applications**

<b><u>Professionals:</u></b>	Nitasha Joshi Giardina	5.00	\$ 460.00	\$ 2,300.00
<b><u>Paraprofessionals:</u></b>	Alexander Ware	3.20	110.00	352.00
	<b>MATTER TOTALS:</b>	<u>8.20</u>		<u>\$ 2,652.00</u>

**ACTIVITY CODE CATEGORY: Client and/or Attorney Interaction**

		<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Partners:</u></b>	Gary Rosen	5.80	\$ 580.00	\$ 3,364.00
<b><u>Professionals:</u></b>	Nitasha Joshi Giardina	5.00	460.00	2,300.00
	Lia Tonietti	10.00	215.00	2,150.00
	<b>MATTER TOTALS:</b>	<u>20.80</u>		<u>\$ 7,814.00</u>

**ACTIVITY CODE CATEGORY: Review and Consulting**

		<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Partners:</u></b>	Gary Rosen	6.00	\$ 580.00	\$ 3,480.00
<b><u>Professionals:</u></b>	Nitasha Joshi Giardina	6.90	460.00	3,174.00
	<b>MATTER TOTALS:</b>	<u>12.90</u>		<u>\$ 6,654.00</u>

**ACTIVITY CODE CATEGORY: Case Administration and Planning**

		<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Professionals:</u></b>	Nitasha Joshi Giardina	3.80	460.00	1,748.00
	Lia Tonietti	23.95	\$ 215.00	\$ 5,149.25
<b><u>Paraprofessionals:</u></b>	Alexander Ware	4.00	110.00	440.00
	<b>MATTER TOTALS:</b>	<u>31.75</u>		<u>\$ 7,337.25</u>

EXHIBIT 1B

Summary of Professional And  
Paraprofessional Time By  
Activity Code Category

**ACTIVITY CODE CATEGORY: Information Gathering and Record Inventory**

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Professionals:</u></b>			
Lia Tonietti	2.20	\$ 215.00	473.00
<b>MATTER TOTALS:</b>	<u>2.20</u>		<u>\$ 473.00</u>

**ACTIVITY CODE CATEGORY: Preparation of Exhibits, Schedules and Reports**

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<b><u>Professionals:</u></b>			
Lia Tonietti	54.40	\$ 215.00	\$ 11,696.00
<b><u>Paraprofessionals:</u></b>			
Tracey Skeete-Somerszaul	3.50	100.00	350.00
Alexander Ware	11.30	110.00	1,243.00
<b>MATTER TOTALS:</b>	<u>69.20</u>		<u>\$ 13,289.00</u>

<b>Total Fees</b>	<u>161.35</u>	<u>\$ 40,442.75</u>
Administrative Fees (3%)		1,213.28
<b>Total Fees</b>		<u><u>\$ 41,656.03</u></u>

# EXHIBIT 2

EXHIBIT 2

The Applicant's complete time records, in chronological order  
by activity code category, for the time period covered by the application.  
The requested fees are itemized to the tenth of an hour.

Category	Professional	Date	Time	Rate	Amount	Description
Analysis	Alexander Ware	1/14/2020	1.30	\$ 110.00	\$ 143.00	Analysis, Bank Statements & Transactions
Analysis	Alexander Ware	1/16/2020	0.80	110.00	88.00	Analysis, MOR Expense Categories
Analysis	Alexander Ware	1/23/2020	3.50	110.00	385.00	Analysis, MOR Expenses
Analysis	Alexander Ware	1/27/2020	6.60	110.00	726.00	Analysis, Amended MOR Expenses
Analysis	Lia Toniatti	1/15/2020	2.10	215.00	451.50	Analysis of monthly bank statements and expenses
Analysis	Lia Toniatti	2/18/2020	1.20	215.00	258.00	Analysis of 2020 and 2019 financials provided
Analysis	Lia Toniatti	2/18/2020	0.80	215.00	172.00	Analysis of 2020 vs 2019 financials provided
<b>Category Subtotal</b>			<b>16.30</b>		<b>\$ 2,223.50</b>	
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	2/7/2020	0.30	\$ 460.00	\$ 138.00	Fee App review
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	2/10/2020	0.90	460.00	414.00	Update fee application
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	2/11/2020	0.40	460.00	184.00	Update Fee Application
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	2/12/2020	0.40	460.00	184.00	Bankruptcy - Fee Applications
Bankruptcy - Fee Applications	Alexander Ware	3/11/2020	2.10	110.00	231.00	Update Fee Application
Bankruptcy - Fee Applications	Alexander Ware	3/11/2020	1.10	110.00	121.00	Update Fee Application
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	5/8/2020	1.00	460.00	460.00	Update Fee Application for March and April
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	5/11/2020	1.40	460.00	644.00	Update Fee Application for March and April and Send for GBR Review
Bankruptcy - Fee Applications	Nitasha Joshi Giardina	5/13/2020	0.60	460.00	276.00	Finalize and send fee application to client and trustee
<b>Category Subtotal</b>			<b>8.20</b>		<b>\$ 2,652.00</b>	
Client and/or Attorney Interaction	Gary Rosen	1/17/2020	0.80	\$ 580.00	\$ 464.00	Client and/or Attorney Interaction-relating to MOR's various expenses and bank statements needed for filings
Client and/or Attorney Interaction	Gary Rosen	1/20/2020	0.80	580.00	464.00	Client and/or Attorney Interaction-with emails
Client and/or Attorney Interaction	Gary Rosen	1/21/2020	0.30	580.00	174.00	Client and/or Attorney Interaction-call with client at 7:30 PM regarding testimony and other issues with the Trustee and counsel
Client and/or Attorney Interaction	Gary Rosen	1/21/2020	0.50	580.00	290.00	Client and/or Attorney Interaction-tel conferences and email regarding Trustee hearing
Client and/or Attorney Interaction	Gary Rosen	1/27/2020	0.80	580.00	464.00	Client and/or Attorney Interaction-Discussion with JS and LT regarding MORs and other filings required by the court
Client and/or Attorney Interaction	Gary Rosen	1/29/2020	0.10	580.00	58.00	Client and/or Attorney Interaction-tel with John Shams regarding various issues
Client and/or Attorney Interaction	Gary Rosen	1/30/2020	0.50	580.00	290.00	Client and/or Attorney Interaction
Client and/or Attorney Interaction	Lia Toniatti	1/10/2020	0.80	215.00	172.00	Call with NJG & JS
Client and/or Attorney Interaction	Lia Toniatti	1/14/2020	0.40	215.00	86.00	Call with JS
Client and/or Attorney Interaction	Lia Toniatti	1/14/2020	1.00	215.00	215.00	Call with JS & NJG
Client and/or Attorney Interaction	Lia Toniatti	1/17/2020	0.90	215.00	193.50	Call with JS
Client and/or Attorney Interaction	Lia Toniatti	1/17/2020	2.00	215.00	430.00	Call with JS & NJG
Client and/or Attorney Interaction	Lia Toniatti	1/17/2020	0.80	215.00	172.00	Call with JS, NJG, & GBR
Client and/or Attorney Interaction	Lia Toniatti	1/27/2020	0.80	215.00	172.00	Call with JS and GBR
Client and/or Attorney Interaction	Lia Toniatti	1/29/2020	0.30	215.00	64.50	Calls with JS
Client and/or Attorney Interaction	Lia Toniatti	1/30/2020	0.70	215.00	150.50	Call with JS regarding MOR adjustments
Client and/or Attorney Interaction	Nitasha Joshi Giardina	1/10/2020	0.80	460.00	368.00	Discussion with Client and LT
Client and/or Attorney Interaction	Nitasha Joshi Giardina	1/17/2020	1.80	460.00	828.00	Discussion with John Shams and LT

EXHIBIT 2

The Applicant's complete time records, in chronological order  
by activity code category, for the time period covered by the application.  
The requested fees are itemized to the tenth of an hour.

Category	Professional	Date	Time	Rate	Amount	Description
Client and/or Attorney Interaction	Nitasha Joshi Giardina	1/17/2020	0.80	460.00	368.00	Discussion with John Shams with GBR and LT
Client and/or Attorney Interaction	Nitasha Joshi Giardina	2/7/2020	0.40	460.00	184.00	Call with client and LT
Client and/or Attorney Interaction	Lia Toniatti	2/7/2020	0.40	215.00	86.00	Client and/or Attorney Interaction - call with NJG & JS
Client and/or Attorney Interaction	Gary Rosen	2/10/2020	0.20	580.00	116.00	Client and/or Attorney Interaction
Client and/or Attorney Interaction	Lia Toniatti	2/17/2020	0.10	215.00	21.50	Follow up email to JS regarding status of requested information and documentation
Client and/or Attorney Interaction	Nitasha Joshi Giardina	2/18/2020	1.20	460.00	552.00	Met with JS with GBR and LT
Client and/or Attorney Interaction	Gary Rosen	2/18/2020	1.40	580.00	812.00	Client and/or Attorney Interaction
Client and/or Attorney Interaction	Lia Toniatti	2/18/2020	1.40	215.00	301.00	Meeting with JS, NJG, and GBR
Client and/or Attorney Interaction	Lia Toniatti	2/20/2020	0.10	215.00	21.50	Follow-up email to JS regarding status of outstanding requests
Client and/or Attorney Interaction	Lia Toniatti	3/19/2020	0.10	215.00	21.50	Send follow-up email to John Shams regarding outstanding requests for list of assets and bank statements
Client and/or Attorney Interaction	Lia Toniatti	3/23/2020	0.10	215.00	21.50	Follow-up email to Michael Vargas (appraiser) regarding status of appraisal process
Client and/or Attorney Interaction	Lia Toniatti	3/23/2020	0.10	215.00	21.50	Follow-up email to Sal Lamonica (Trustee)
Client and/or Attorney Interaction	Gary Rosen	4/13/2020	0.20	580.00	116.00	Call with Attorney
Client and/or Attorney Interaction	Gary Rosen	5/21/2020	0.20	580.00	116.00	Discussion with client regarding status and need for additional MORs
<b>Category Subtotal</b>					<b>\$ 7,814.00</b>	
Review and Consulting	Gary Rosen	1/17/2020	0.20	580.00	116.00	Consulting
Review and Consulting	Gary Rosen	1/23/2020	2.30	580.00	1,334.00	Consulting-red through MORs and clients business plan in anticipation of testimony
Review and Consulting	Gary Rosen	1/29/2020	1.00	580.00	580.00	Consulting-reviewed MOR reports
Review and Consulting	Gary Rosen	1/17/2020	0.50	580.00	290.00	Review-MOR sub-schedules
Review and Consulting	Gary Rosen	1/22/2020	0.50	580.00	290.00	Review-data in prep for call with client
Review and Consulting	Gary Rosen	1/31/2020	0.70	580.00	406.00	Review-final revisions to MORs and Nov MOR
Review and Consulting	Nitasha Joshi Giardina	1/17/2020	4.60	460.00	2,116.00	Review and update of MOR Addendums and discussion with staff
Review and Consulting	Gary Rosen	2/4/2020	0.20	580.00	116.00	Consulting-discuss reports and amendments with staff
Review and Consulting	Gary Rosen	2/18/2020	0.50	580.00	290.00	Consulting-evaluate data provided by client
Review and Consulting	Nitasha Joshi Giardina	2/7/2020	0.80	460.00	368.00	Review of November and December MOR-1 and MOR-2 and support
Review and Consulting	Nitasha Joshi Giardina	2/13/2020	0.80	460.00	368.00	Review of budget files for meeting
Review and Consulting	Nitasha Joshi Giardina	2/13/2020	0.10	460.00	46.00	Review of Pacer Docs
Review and Consulting	Nitasha Joshi Giardina	2/18/2020	0.60	460.00	276.00	Review of documents and discussion with LT
Review and Consulting	Gary Rosen	3/2/2020	0.10	580.00	58.00	Planning re: appraiser
<b>Category Subtotal</b>					<b>\$ 6,654.00</b>	
Case Administration and Planning	Alexander Ware	1/9/2020	2.70	\$ 110.00	297.00	Information Gathering and Record Inventory, Scorpion Fitness Inc., Pacer Documents
Case Administration and Planning	Lia Toniatti	1/8/2020	3.00	215.00	645.00	Scorpion Fitness - review bankruptcy information and PACER documentation
Case Administration and Planning	Lia Toniatti	1/9/2020	2.00	215.00	430.00	Scorpion Fitness - review Pacer documentation
Case Administration and Planning	Lia Toniatti	1/10/2020	2.20	215.00	473.00	Scorpion Fitness - Review of MORs and preparation for call with JS
Case Administration and Planning	Lia Toniatti	1/13/2020	4.25	215.00	913.75	Information Gathering and Record Inventory



EXHIBIT 2

The Applicant's complete time records, in chronological order  
by activity code category, for the time period covered by the application.  
The requested fees are itemized to the tenth of an hour.

Category	Professional	Date	Time	Rate	Amount	Description
Case Administration and Planning	Lia Toniatti	1/14/2020	3.00	215.00	645.00	Information Gathering and Record Inventory - New documentation provided.
Case Administration and Planning	Lia Toniatti	1/22/2020	2.00	215.00	430.00	Reviewing new documentation provided and updating status of requests
Case Administration and Planning	Lia Toniatti	1/23/2020	2.40	215.00	516.00	Review documentation and update requests; Company and industry research
Case Administration and Planning	Lia Toniatti	1/27/2020	2.30	215.00	494.50	Information Gathering and Record Inventory - Revised MOR's and new documentation provided by JS
Case Administration and Planning	Alexander Ware	1/8/2020	0.50	110.00	55.00	Planning, Meeting with NG & LT
Case Administration and Planning	Alexander Ware	1/15/2020	0.80	110.00	88.00	Planning, Meeting with NG & LT
Case Administration and Planning	Lia Toniatti	1/8/2020	0.60	215.00	129.00	Scorpion Fitness - Review with AJG and AW
Case Administration and Planning	Lia Toniatti	1/15/2020	0.80	215.00	172.00	Meeting with NJG & AW
Case Administration and Planning	Lia Toniatti	1/23/2020	0.40	215.00	86.00	Review with NJG
Case Administration and Planning	Lia Toniatti	1/27/2020	0.30	215.00	64.50	Review with NJG
Case Administration and Planning	Nitasha Joshi Giardina	1/8/2020	0.60	460.00	276.00	Review with LT and AW re: analyses to be performed
Case Administration and Planning	Nitasha Joshi Giardina	1/15/2020	0.80	460.00	368.00	Discussion with LT and AW re: MOR Prep
Case Administration and Planning	Nitasha Joshi Giardina	1/23/2020	0.50	460.00	230.00	Review with LT
Case Administration and Planning	Nitasha Joshi Giardina	1/7/2020	0.50	460.00	230.00	Review and finalization of affidavit and call with attorney
Case Administration and Planning	Nitasha Joshi Giardina	2/4/2020	0.10	460.00	46.00	Discussion with AW re: fee application prep.
Case Administration and Planning	Nitasha Joshi Giardina	2/4/2020	0.10	460.00	46.00	Discuss MOR and distributions with LT
Case Administration and Planning	Nitasha Joshi Giardina	2/6/2020	0.40	460.00	184.00	Review of assets and liabilities with LT
Case Administration and Planning	Lia Toniatti	2/6/2020	0.40	215.00	86.00	Review with NJG
Case Administration and Planning	Nitasha Joshi Giardina	2/7/2020	0.30	460.00	138.00	Review of analyses with LT
Case Administration and Planning	Lia Toniatti	2/7/2020	0.30	215.00	64.50	Review with NJG
Case Administration and Planning	Nitasha Joshi Giardina	2/13/2020	0.20	460.00	92.00	Review with LT re: assets, budgets and MOR's
Case Administration and Planning	Nitasha Joshi Giardina	2/13/2020	0.30	460.00	138.00	Correspondence with LT re: client update and emails to trustee
<b>Category Subtotal</b>			<b>31.75</b>		<b>\$ 7,337.25</b>	
Information Gathering and Record Inventory	Lia Toniatti	2/6/2020	0.90	\$ 215.00	193.50	Information Gathering and Record Inventory
Information Gathering and Record Inventory	Lia Toniatti	2/12/2020	0.50	215.00	107.50	Organize financial documentation provided to prepare for meeting on 2/13/20
Information Gathering and Record Inventory	Lia Toniatti	2/13/2020	0.20	215.00	43.00	Information Gathering and Record Inventory - review of PACER information
Information Gathering and Record Inventory	Lia Toniatti	2/18/2020	0.60	\$ 215.00	129.00	Information Gathering and Record Inventory
<b>Category Subtotal</b>			<b>2.20</b>		<b>\$ 473.00</b>	
Preparation of Exhibits, Schedules and Reports	Alexander Ware	1/15/2020	0.50	\$ 110.00	55.00	Preparation of Exhibits, Schedules and Reports, MOR Schedules
Preparation of Exhibits, Schedules and Reports	Alexander Ware	1/16/2020	3.10	110.00	341.00	Preparation of Exhibits, Schedules and Reports
Preparation of Exhibits, Schedules and Reports	Alexander Ware	1/17/2020	7.70	110.00	847.00	Preparation of Exhibits, Schedules and Reports, Preparation of MOR-1, MOR-2
Preparation of Exhibits, Schedules and Reports	Lia Toniatti	1/16/2020	3.50	215.00	752.50	Preparation of Exhibits, Schedules and Reports - MOR Expenses
Preparation of Exhibits, Schedules and Reports	Lia Toniatti	1/17/2020	11.50	215.00	2,472.50	Preparation amended MOR-1 and MOR-2
Preparation of Exhibits, Schedules and Reports	Lia Toniatti	1/28/2020	2.80	215.00	602.00	Preparation of amended MOR reports
Preparation of Exhibits, Schedules and Reports	Lia Toniatti	1/29/2020	7.70	215.00	1,655.50	Preparation of Exhibits, Schedules and Reports

EXHIBIT 2

The Applicant's complete time records, in chronological order  
by activity code category, for the time period covered by the application.  
The requested fees are itemized to the tenth of an hour.

Category	Professional	Date	Time	Rate	Amount	Description
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	1/30/2020	9.60	215.00	2,064.00	Preparation of Exhibits, Schedules and Reports - Amended MOR's
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	1/31/2020	8.00	215.00	1,720.00	Preparation of Exhibits, Schedules and Reports - Amended MOR's
Preparation of Exhibits, Schedules and Reports	Tracey Skeete-Somerszaul	1/15/2020	1.50	100.00	150.00	Preparation of Exhibits, Schedules and Reports
Preparation of Exhibits, Schedules and Reports	Tracey Skeete-Somerszaul	1/17/2020	2.00	100.00	200.00	Preparation of Exhibits, Schedules and Reports
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/4/2020	3.30	215.00	709.50	Preparation of Exhibits, Schedules and Reports - Summary of monthly distributions and update Amended MOR's
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/5/2020	2.30	215.00	494.50	Preparation of Exhibits, Schedules and Reports of balance sheet items at
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/6/2020	1.90	215.00	408.50	Preparation of Exhibits, Schedules and Reports
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/7/2020	1.40	215.00	301.00	Preparation of Exhibits, Schedules and Reports - December 2019 MOR
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/7/2020	1.60	215.00	344.00	Preparation of Exhibits, Schedules and Reports - November 2019 MOR
Preparation of Exhibits, Schedules and Reports	Lia Tonietti	2/10/2020	0.80	\$ 215.00	172.00	Preparation of Exhibits, Schedules and Reports - Prepare template for JS regarding assets
<b>Category Subtotal</b>			<u>69.20</u>		<u>\$ 13,289.00</u>	
<b>Total Fees</b>			<u>161.35</u>		<u>\$ 40,442.75</u>	
Administrative Fees (3%)					1,213.28	
<b>Total Fees</b>					<u>\$ 41,656.03</u>	

# APPENDIX I

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Chapter 11

SCORPION FITNESS, INC., et al.,

Case No. 19-11231 (MEW)  
19-11232 (MEW)

Debtors.

(Jointly Administered)  
-----X

**ORDER AUTHORIZING DEBTOR TO EMPLOY MARCUM LLP AS  
ACCOUNTANT TO DEBTORS AND DEBTORS IN POSSESSION  
EFFECTIVE AS OF JANUARY 6, 2020**

Upon the application (the "Application") of Scorpion Fitness, Inc. and Scorpion Club Ventures, LLC, the above-captioned debtors and debtors-in-possession (the "Debtors"), for authority to retain Marcum LLP ("Marcum"), as accountant to the Debtors, the affirmation in support of retention of Nitasha J. Giardina, and the Court being satisfied that (i) the employment of Marcum is necessary and in the best interests of the Debtors, their estate, creditors and equity holders, (ii) Marcum does not hold or represent an interest adverse to the Debtors or their estates, and (iii) Marcum is a "disinterested person" as that term is defined in §101(14) of the Bankruptcy Code; and good and sufficient cause appearing for the relief sought by the Application; it is hereby

**ORDERED**, the Debtors be and hereby are authorized to retain Marcum as their accountant, effective as of January 6, 2020, pursuant to § 327(a) of Title 11 of the United States Code (the "Bankruptcy Code"), to provide the Debtors with the accounting services set forth in the Application; and it is further

**ORDERED**, that compensation and reimbursement of expenses shall be paid upon appropriate application to the Bankruptcy Court pursuant to §§ 330 and 331 of the Bankruptcy Code unless otherwise ordered by the Court; and it is further

**ORDERED**, that prior to any increases in the rates of Marcum for any individual employed by Marcum and providing services in these cases, Marcum shall file a supplemental affidavit with the Court and provide ten business days' notice to the Debtors, the U.S. Trustee and any parties in interest that have filed a notice of appearance and request for notices. The supplemental affidavit shall explain the basis for the rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including, but not limited to, the reasonableness standard provided for in § 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to § 330 of the Bankruptcy Code.

Dated: January 8, 2020  
New York, New York

s/Michael E. Wiles  
HONORABLE MICHAEL E. WILES  
UNITED STATES BANKRUPTCY JUDGE

NO OBJECTION:  
Office of the United States Trustee

By: /s/ Paul Schwartzberg  
Dated: January 8, 2020